

EXHIBIT B

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
KB Toys, Inc., <i>et al.</i> ,)	Case No. Case No. 04-10120 (DDS)
)	(Jointly Administered)
)	
Debtors.)	Re: Docket No. _____
)	

**ORDER AUTHORIZING AND APPOINTING
COMMITTEE TO PROSECUTE ACTIONS AGAINST INSIDERS**

This matter coming before the Court on the Motion of Official Committee of Unsecured Creditors (the "Committee") for an Order Authorizing and Appointing the Committee to Commence and Prosecute Actions Against Insiders (the "Motion"); the Court having reviewed the Motion; the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A), (c) notice of this Motion having been provided to, inter alia, (i) the Office of the United States Trustee for the District of Delaware, (ii) counsel to the Debtors, and (iii) all parties entitled to receive notice pursuant to Bankruptcy Rule 2002 was sufficient under the circumstances and that no other or further notice need be provided and (d) capitalized terms not otherwise defined herein have the meaning given to them in the Motion; and the Court having determined that the legal and factual basis set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor,

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. The Committee is hereby appointed as representative of the Debtors'

estates for the purpose of investigating, prosecuting, defending or otherwise resolving any and all potential causes of action against the Potential Defendants relating to the Transaction.

3. Standing is hereby conferred upon the Committee to investigate, prosecute, defend or otherwise resolve any and all potential causes of action against the Potential Defendants relating to the Transaction.

4. This Court shall retain jurisdiction over any and all issues arising from or related to the implementation or interpretation of this Order.

Dated: _____, 2005
Wilmington, Delaware

THE HONORABLE DONAL D. SULLIVAN
UNITED STATES BANKRUPTCY JUDGE